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UILC: 3121.04-01

From:

Sent: Tuesday, August 10, 2010 3:08:47 PM

To: Cc:

Subject: RE: IRC 3121(d)

Appears helpful. Bottom line is every situation will be a balancing test based on its own facts and circumstances as to whether the branch managers have the status of employees under the usual common law rules applicable in determining the employer-employee relationship.